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GOVERNOR



ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

June 25, 2010

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2010-51

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard
Director

SUBJECT: Employee/Employer Retirement System Rates for Fiscal Year 2010/2011

Listed below are changes to employer contribution rates effective the first payday of fiscal year 2010/2011. If any employee contribution rates change as a result of legislative action, an updated memo will be sent.

- LA State Employees' Retirement employer contribution rate changing from 18.6% to 22.0%
- Teachers' Retirement employer contribution rate changing from 15.5% to 20.2%
- State Police Retirement employer contribution rate changing from 41.3% to 50.9%
- Registrar of Voters' Retirement employer contribution rate changing from 3.5% to 14.25%
- LA District Attorneys' Retirement employer contribution rate changing from 5.0% to 9.0%
- LA School Employees' Retirement employer contribution rate changing from 17.6% to 24.3%
- Sheriff's Pension and Relief Fund employer contribution rate changing from 11.0% to 12.0%

Retroactive adjustments processed in ISIS HR will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. All retroactive adjustments dated December 17, 2006 and prior require manual entries. Please contact the OSUP Wage and Tax Administration Unit (WTA) for assistance with adjustments. Retroactive adjustments that affect an Optional Retirement Plan (ORP) may also require special adjustments. Agencies must contact WTA if retroactively correcting an ORP.

A revised table listing all retirement plans and their employee/employer rates in effect for the 2010/2011 fiscal year is attached. This table replaces the table attached to OSUP Memorandum [2010-24](#).

If you have any questions, please contact a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

Wendy Eggert	342-0714	Penny Jones	342-2053
Tiko Ary	342-1651	Cindy McClure	342-5346
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:WRE/rl

FISCAL YEAR 2010/2011 RETIREMENT CONTRIBUTION RATES

		ISIS HR	Employee Rate		Employer
		<u>Plan Code</u>	<u>Pre-Tax</u>	<u>Post-Tax</u>	<u>Rate</u>
State Retirement					
State Employees'	Hired before 07/01/06	LASE	7.50%		22.00%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		22.00%
Corrections Component 1		LC01	9.00%		22.00%
Corrections Component 2		LC02	9.00%		22.00%
Wildlife & Fisheries Plan		LASW	9.50%		22.00%
LASERS Misc Plan/Legislative Plan		LAMP	9.50% - 11.50%		22.00%
Treasurer's Plan		LAST	7.50%		22.00%
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		22.00%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		22.00%
LASERS DROP		LASD			
LASERS 100% Vested		LA40			22.00%
LASERS Governor/Lt. Governor		LASG	11.50%		22.00%
LASERS Peace Officers		LCPO	9.00%		22.00%
LASERS Bridge Police Plan		LABP	8.50%		22.00%
LASERS Bridge Police Officer Plan 2		LAB6	8.50%		22.00%
LASERS Alcohol & Tobacco (Effective 07/01/2008)		LATC	9.00%		22.00%
Teachers' Retirement					
Teachers' Retirement		TRSL	8.00%		20.20%
Non-Deferred Teachers' Plan		TRSN		8.00%	20.20%
ORP-Aetna Teachers' Plan		ORPA	8.00%		20.20%
ORP-TIAA Teachers' Plan		ORPT	8.00%		20.20%
ORP-VALIC Teachers' Plan		ORPV	8.00%		20.20%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			20.20%
State Police Retirement					
State Police Retirement		LSPR	8.50%		50.90%
State Police Retirement DROP		LSPD			
State Police Retirement DROP – Return to Work		LSPW	8.00%		50.90%
State Police 100% Vested		LT33			
Registrar of Voters Employees' Retirement					
Registrar of Voters Employees' Retirement		ROVR	7.00%		14.25%
ROVERS DROP		ROVD			14.25%
District Attorneys'					
District Attorneys'		LDAR		7.00%	9.00%
District Attorneys' DROP		LDAD		0.50%	9.00%
La. Deferred Comp. Retirement					
Plan 1, without state share		457R	7.50%		
School Employees' Retirement					
School Employees' (sheltered plan)		LSER	7.50%		24.30%
LSERS DROP		LSED			
LSERS 100% Accrual		LE35			24.30%
Sheriffs' Pension & Relief Fund					
Sheriffs' Pension		SPRF	10.00%		12.00%

	<u>ISIS HR Plan Code</u>	<u>Employee Rate</u> <u>Pre-Tax</u>	<u>Post-Tax</u>	<u>Employer Rate</u>
<i>Parochial Employees' Retirement System</i>				
Soil and Water Employees, Plan B	PARB	3.00%		10.00%*
Soil and Water Employees, Plan B - DROP	PARD			10.00%*
Plan A	PERS	9.50%		15.75%*
Plan A - DROP	PERD			15.75%*
<i>Social Security</i>			6.20%	6.20%
<i>Medicare</i>			1.45%	1.45%
* Change effective 1 st Payday of 2010				